

Worksheet for Filers with Taxable Railroad Retirement Benefits or Qualifying Pension and Retirement Benefits from Service in the U.S. Armed Forces or Michigan National Guard and Completing Section C of Form 4884

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| 1. Enter military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard and taxable railroad retirement benefits reported on Schedule 1, line 11 | |
| 2. Enter public retirement and pension benefits reported on Form 4884, line 8 | |
| 3. Add lines 1 and 2 | |
| 4. Enter private retirement and pension benefits reported on Form 4884, line 8 | |
| 5. Enter \$56,961 if single or \$113,922 if filing jointly | |
| 6. Subtract line 3 from line 5. If less than zero, enter \$0 | |
| 7. Enter the smaller of line 4 or line 6 | |
| 8. Add line 2 and line 7 | |
| 9. Enter \$15,000 if single or if filing jointly and one spouse checked either box 23C or 23G on Schedule 1. Enter \$30,000 if filing jointly and both spouses checked boxes 23C and 23G on Schedule 1 | |
| 10. Enter the smaller of line 8 or line 9 here and on Form 4884, line 18 | |